



PT ANGLO EASTERN PLANTATIONS MANAGEMENT INDONESIA

STANDARD OPERATING PROCEDURE

WHISTLEBLOWING POLICY

Document No. : AEP/SP/GEN/10
Revision : 00
Effective Date : 16 SEPTEMBER 2019


Document Type : ☒ Master

Copy no. :

Document Status : ☐ Controlled


☐ Uncontrolled

*This document belongs to AEP Group
It is not allowed to make a copy of this document without written approval from the AEP Group Management*

	STANDARD OPERATING PROCEDURE	Document No.	: AEP/SP/GEN/10
		Revision	: 00
		Effective Date	: 16 SEPTEMBER 2019
		Page	: 2 of 13
WHISTLE BLOWING POLICY			

List of Content


• List of Content	2
• List of Document Distribution.....	3
• History of Document Revision	4
• Purpose and Objectives.....	5
• Reportable Incidents.....	5
• Definition	5
• Policy Basis.....	7
• Operating Procedures	7
Whistleblower Media	
Submission of Complaints or Report	
Confidentiality and Protection of a Whistleblower	
Follow Up After the Report Submission	
• Authority and Responsibilities	10
• Attachments	11
Flowchart	
Minutes / Verification of Violation Report	

	STANDARD OPERATING PROCEDURE	Document No.	: AEP/SP/GEN/10
		Revision	: 00
		Effective Date	: 16 SEPTEMBER 2019
		Page	: 3 of 13
WHISTLE BLOWING POLICY			

List of Document Distribution

No	Copy No.	The Name of Document Holder	Revision No.
1.	Master	00
2.	Copy 1	00
3.	Copy 2		00
4.	Copy 3		00
5.	Copy 4		00
6.	Copy 5		00
7.	Copy		00
8.			

[illegible]

	STANDARD OPERATING PROCEDURE	Document No.	: AEP/SP/GEN/10
		Revision	: 00
		Effective Date	: 16 SEPTEMBER 2019
		Page	: 5 of 13
WHISTLE BLOWING POLICY			

1. PURPOSE AND OBJECTIVES

- 1.1. To regulate the procedures for managing the WHISTLE BLOWING POLICY (WBP) within the PT. Anglo Eastern Plantations Management Indonesia.
- 1.2. To provide a means in implementing the Good Corporate Governance Principles within PT. Anglo Eastern Plantations Management Indonesia.

2. REPORTABLE INCIDENTS


Some examples of concerns covered by this Policy which include:-

- 2.1. Concerns about the Group's operational, accounting, internal controls or auditing matters;
- 2.2. Impropriety, corruption, acts of fraud, theft and/or misuse of the Group's properties, assets or resources;
- 2.3. Conduct which is an offence or breach of law;
- 2.4. *Serious conflict of interest without disclosure;*
- 2.5. Breach of the Group's policies or code of conduct;
- 2.6. Concealing information about any of the above malpractice or misconduct;
- 2.7. Fraud against investors, or the making of fraudulent statements to the London Stock Exchange, members of the investing public and government or state authorities;
- 2.8. Deliberate effort to mislead, deceive, manipulate, coerce or fraudulently influence any internal or external accountant or auditor in connection with the preparation, examination, audit or review of any financial statements or records of the Group; and
- 2.9. Any other serious improper matters which may cause financial or non- financial loss to the Group, or damage to the Group's reputation.


The above list is not exhaustive and are only examples that may expand or change, as events may dictate

3. DEFINITION

- 3.1. **Company** is PT. Anglo Eastern Plantations Management Indonesia.
- 3.2. **The WHISTLE BLOWING POLICY (WBP)** establishes a framework where employee of PT Anglo Eastern Plantations Management Indonesia may in confidence raise concerns about possible corporate improprieties.
- 3.3. **Whistleblowers** are people or institutions that submit complaints related to suspected detrimental action and improper conduct within PT. Anglo Eastern Plantations Management Indonesia. ✓

	STANDARD OPERATING PROCEDURE	Document No.	: AEP/SP/GEN/10
		Revision	: 00
		Effective Date	: 16 SEPTEMBER 2019
		Page	: 6 of 13
WHISTLE BLOWING POLICY			

- 3.4. **The WBP authority and responsibility** is a Non-Independent Director of AEP Plc and concurrently the Chairman of AEP Audit Committee who is appointed and authorized by the Company to receive complaints and reports related to the suspected detrimental action and violation; to monitor the progress of follow-up report and to communicate with the whistleblower.
- 3.5. **WBP-Room** is a facility provided by the Company as a medium for submitting complaints and reports related to the suspected detrimental action and violation as well as a medium of communication between the WBP authority and whistleblowers.
- 3.6. **The employees of PT Anglo Eastern Plantations Management Indonesia** are those who work in the Company and AEP Group, either Permanent Employees or Temporary Employees and all parties who work within the Company Environment
- 3.7. **The Reported Party** is a PT Anglo Eastern Plantations Management Indonesia employee and a working partner of the Company or AEP Group who is being suspected has committed detrimental action and/or violation.
- 3.8. **Corruption** is a fraud and unlawful act which is carried out by AEP Group employees who are in conflict with the Company's interests by abusing the authority/position given to them in order to enrich them and/or other people and/or corporations to the detriment of the company.
- 3.9. **A bribe** is an act of giving money, gifts or promises made by a person or entity that is given to AEP Group personnel related to their position with the aim of getting something for their own personal or corporate interests.
- 3.10. **Gratification** is a gift in the broadest sense beyond the value of appropriateness toward the employee of AEP Group which either directly or indirectly related to that employee position and function within AEP Group.
- 3.11. **Conflict of interest** is a condition where the employee of AEP Group acts or decides on the basis of his personal or group interests to the detriment of the company.
- 3.12. **Fraud** is a dishonest act which includes actions such as deception, forgery, concealment or obliteration of important company documents/reports, which are carried out by the employee of AEP Group to the detriment of the Company or other people.
- 3.13. **Verification** is an activity of confirmation toward the reported party and/or witnesses to assist the violation report examination and to find evidence related to detrimental action and improper conduct committed by the reported party. ✕

	STANDARD OPERATING PROCEDURE	Document No.	: AEP/SP/GEN/10
		Revision	: 00
		Effective Date	: 16 SEPTEMBER 2019
		Page	: 7 of 13
WHISTLE BLOWING POLICY			

4. POLICY BASIS

- 4.1. Regulation of the State Minister for State-Owned Enterprises Number: PER-01 / MBU / 2011 concerning Implementation of Good Corporate Governance in State-Owned Enterprises.
- 4.2. Law of the Republic of Indonesia Number 31 of 1999 concerning Eradication of Corruption Crime.
- 4.3. Law of the Republic of Indonesia Number 20 of 2001 concerning Amendment to Law of the Republic of Indonesia Number 31 of 1999 concerning Eradication of Corruption Crime.
- 4.4. Minister of BUMN Circular Letter Number: SE - 05 / MBU 2013 concerning Roadmap Towards Clean BUMNs.

5. OPERATING PROCEDURES

5.1. Whistleblower Media


The reporting facilities provided by the Company to accommodate complaints/reports from the whistleblower in the WBP-Room are as follows:

- | | | |
|--------|---------|--|
| 5.1.1. | Website | : www.angloeastern.co.uk |
| 5.1.2. | Email | : aepwhistleblowers@angloeastern.co.uk |
| 5.1.3. | Letters | : Chairman / Audit Committee
Anglo Eastern Plantation Plc
7 th Floor Wisma Equity
150 Jalan Ampang
50450 Kuala Lumpur. Malaysia |

5.2. Submission of Complaints or Report

In submitting a complaint or report, the whistleblower must fulfill the following elements:

- 5.2.1. The identity of the whistleblower such as name (anonymity is allowed), telephone/e-mail/other social media numbers which will be used for further communication.
- 5.2.2. Evidence in the form of data, documents, records or images (hard copy or soft copy data is considered valid)
- 5.2.3. Accountable Information which fulfills the components in the following format that provides an initial indication of violation. The details are as follows: X


	STANDARD OPERATING PROCEDURE	Document No.	: AEP/SP/GEN/10
		Revision	: 00
		Effective Date	: 16 SEPTEMBER 2019
		Page	: 8 of 13
WHISTLE BLOWING POLICY			

No	The components of Initial Indication	Description
1	What	The primary complaint or report you want to disclose and the amount of loss if it can be determined
2	Who	The person or party who should be responsible for the suspected violation includes the available witness and also the person/party who benefited/was harmed.
3	Where	The location/unit where the violation occurred by stated the name of the place or unit function in question.
4	When	Time or period of violation in the particular month/year/date
5	How	Explanation of how it happened, chronologically and completed with supporting evidence.

- 5.2.4. The whistleblower is able to contact the WBP authority at any time to know the progress of his complaints/report through the provided whistle blowing media.
- 5.2.5. Concerns expressed anonymously are much less persuasive and may hinder verification as it is more difficult to look into the matter or to protect the whistleblower position. Anonymous report will be examined on the basis of individual merit of each circumstance.
- 5.2.6. If the complaint is about the Chairman of the Audit Committee then the letter should be addressed to the Chairman of the Board of Directors.

5.3. Confidentiality & Protection of a Whistleblower


- 5.3.1. The company will fully guarantee the strictest confidentiality and identity of the whistleblower. In the event that the company faced circumstances where whistleblower identify is required to be revealed, we will endeavour to discuss this with the whistleblower first.
- 5.3.2. The company guarantees the protection of the whistleblower from all forms of threats, victimization, reprisals, intimidation, discrimination or harassment from any party as long as the whistleblower keeps the confidentiality of the rumored case toward any party.
- 5.3.3. This protection also applies to the employee of the company that carry out the verifications as well as parties who provide information related to submitted complaints by the whistleblower.
- 5.3.4. If employee raise a genuine concern under this policy, he/she will not be at risk of losing his/her job or suffer retribution if he/she is acting in good faith. It does not matter if he/she is mistaken. However the company does not condone any frivolous, mischievous or malicious allegations. Employees

	STANDARD OPERATING PROCEDURE	Document No.	: AEP/SP/GEN/10
		Revision	: 00
		Effective Date	: 16 SEPTEMBER 2019
		Page	: 9 of 13
WHISTLE BLOWING POLICY			

making such allegations shall face disciplinary action in accordance with Company's disciplinary procedures.

5.4. The Follow-Up After Report Submission of Complaint/Reports will be dealt with in the following manner:

- 5.4.1. The WBP authority receives complaints/reports from the whistleblower through the provided Whistle blowing Media (**5.1. Reporting Media**), then reviews and verifies the complaint/ report whether it has fulfilled the initial indication of violation (**5.2.3. Report of Complaints on Violations**) no later than 14 working days after the report is received.
- 5.4.2. If it does not meet the required initial indications, the WBP authority will inform the whistleblower to complete the matter and re-submit it through provided Reporting Media. The amount of contact between the whistleblower and WBP authority will be determined by the nature and clarity of the matter reported. Further information provided may be sought from the whistleblower during the course of verification.
- 5.4.3. If the initial indication is fulfilled, the whistleblower report will be given its Violation Complaint Report Number and no later than 14 working days after the received whistleblower complaint/report, the report will be distributed with the following conditions:
 - 5.4.3.1. If the submitted report stated that Violation was carried out by personnel in the work unit under a Department, the report shall be distributed to the relevant Head of Department.
 - 5.4.3.2. If the report stated on Violation related to the Head of a Department, the report will be distributed to the related Board of Directors in charge.
 - 5.4.3.3. The complaints/Report will be also distributed to the HR & EA Department for monitoring the follow-up process of the Violation Report settlement.
- 5.4.4. The submitted and reviewed complaints/ reports which have met the conditions according to **point 5.4.3**, will be followed up by the summoning of the reported party and/or witnesses for information and clarification against the reports of suspected violations. If the reported party refuse to fulfill after 3 (three) calls, he is deemed to agree with the results of the decisions set by the Board of Directors or Head of Department based on **point 5.4.3**. At the meeting, the reported party can present witnesses and have the right to be accompanied by the appointed Workers' / Legal Consultants. X

	STANDARD OPERATING PROCEDURE	Document No.	: AEP/SP/GEN/10
		Revision	: 00
		Effective Date	: 16 SEPTEMBER 2019
		Page	: 10 of 13
WHISTLE BLOWING POLICY			

5.4.5. Depending on the nature of the concern raised on information provided, examination and verification will be conducted involving one or more of the following persons :-

- Audit Committee
- External or Internal Auditor
- Forensic Accountants

5.4.6. The Follow-up results as stated in **point 5.4.4** will be decided no later than 14 working days after the issuance of the Minutes of Examination with the following conditions:

5.4.6.1. If it is proven that there is a form of violation committed by the reported party, the authorized Directors have the right to give sanctions in accordance with the Company Regulations and the applicable Laws, the details are as follows:

5.4.6.1.1. Administrative Sanctions and/or

5.4.6.1.2. Sanctions of repayment on company losses and/or

5.4.6.1.3. Submitted the verification result to the authority in charge


5.4.6.1.4. If the form of violation committed by the reported party failed to be proven, then it is followed up by issuing a notification letter to close the violation report and the WBP authority shall inform the closing to whistleblower and the reported party.

5.4.7. The HR & EA Department shall monitor the follow-up and reports to the Board of Directors, related to the settlement process of the Complaints/Report

5.4.8. The WBP authority shall monitor and informs the Directors and the whistleblower of the progress of the settlement process of the Complaints/Report

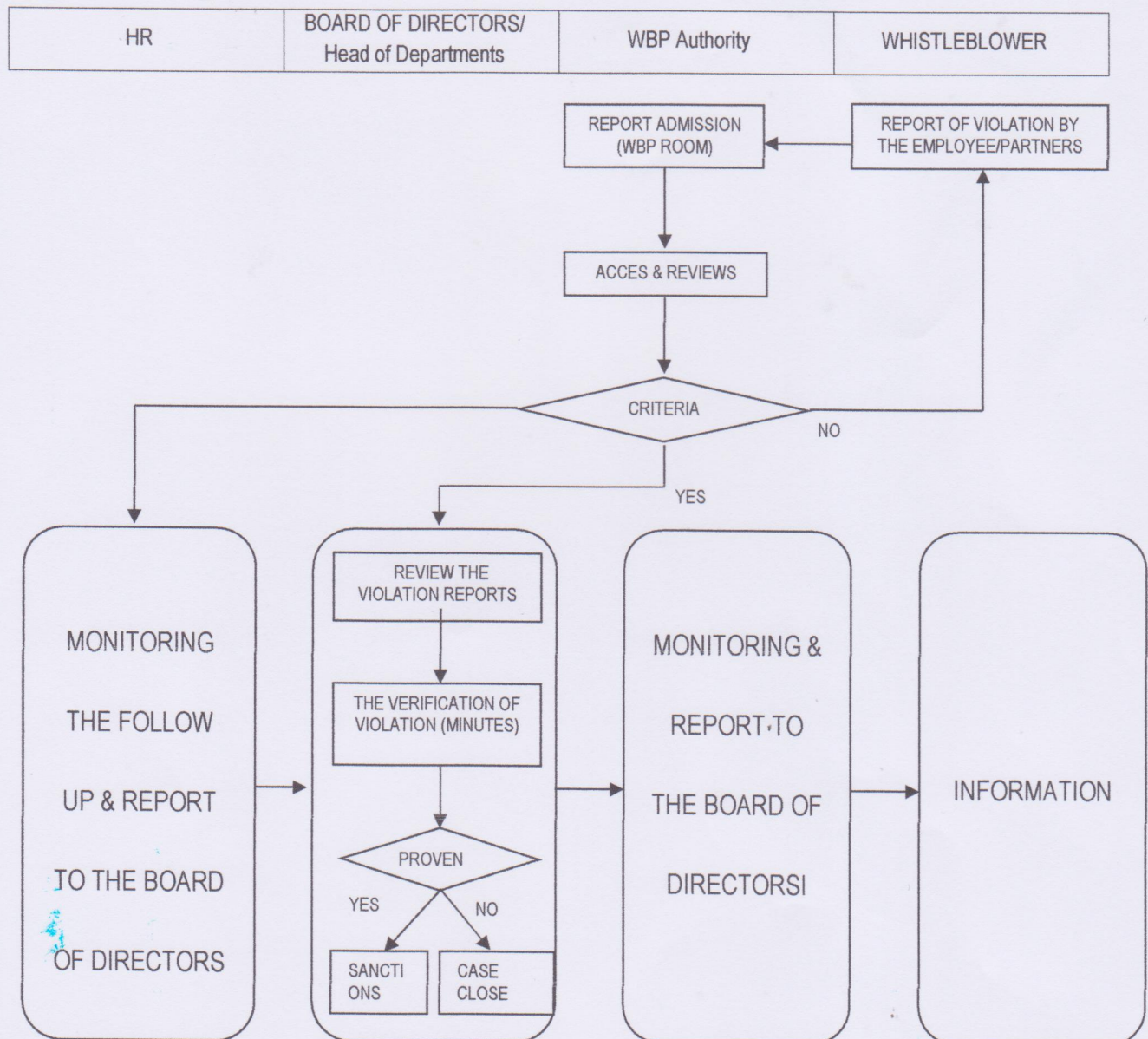
6. AUTHORITY AND RESPONSIBILITIES


- 6.1. The President Director is in charge of the general implementation of GCG within the Company Environment.
- 6.2. The Board of Directors is responsible for implementing WBP management and follow-up to the Complaints/Report on Violations in their respective Departments
- 6.3. The Head of Department is the person in charge to the follow up of Violation/Reports in each work unit.
- 6.4. The WBP authority is in charge of the admission of the Complaint/ Report on the detriment to the Company.
- 6.5. Head of the HR & EA Department as the person in charge of monitoring the follow-up of Complaints/Report on the detriment to the company

	STANDARD OPERATING PROCEDURE	Document No.	: AEP/SP/GEN/10
		Revision	: 00
		Effective Date	: 16 SEPTEMBER 2019
		Page	: 11 of 13
WHISTLE BLOWING POLICY			

7. ATTACHMENT

FLOW CHART – WHISTLEBLOWING POLICY VIOLATION CONDUCTED BY EMPLOYEES, PARTNERS, DISTRIBUTORS AND WORK PARTNERS



	STANDARD OPERATING PROCEDURE	Document No.	: AEP/SP/GEN/10
		Revision	: 00
		Effective Date	: 16 SEPTEMBER 2019
		Page	: 12 of 13
WHISTLE BLOWING POLICY			

MINUTES
THE VERIFICATION OF THE VIOLATION REPORT

On this day _____, date ____ month ____ year _____, has been conducted an verification toward the violation report Number : ____/____/WBP/20____ reported party: _____/(department/position) and witness _____/(department/position)

.....

.....

.....

.....

.....

.....

.....

Thus, this minute has been made to follow up the violation report.

.....(*)

Verificator

Reported Party

.....
Director/Head Department(*)


.....
Department/Position

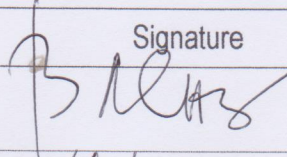
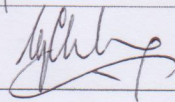

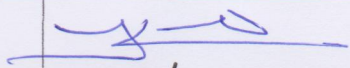
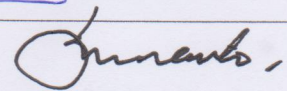
Witness

(*) cross the unnecessary one

.....
Department/Position

X

	STANDARD OPERATING PROCEDURE	Document No.	: AEP/SP/GEN/10
		Revision	: 00
		Effective Date	: 16 SEPTEMBER 2019
		Page	: 13 of 13
WHISTLE BLOWING POLICY			

	Position	Signature
Created By	EHS & Sustainability Manager	
Examined By	FD	
	COO	
	ED	
Approved By	CEO	

Status	CONTROLLED
--------	-------------------